



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Matthew & Josie Kammerer  
DOCKET NO.: 23-39289.001-R-1  
PARCEL NO.: 28-17-307-001-0000

The parties of record before the Property Tax Appeal Board are Matthew & Josie Kammerer, the appellants, by attorney Jessica MacLean, of Worsek & Vihon LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,140  
**IMPR.:** \$22,860  
**TOTAL:** \$27,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a multi-level dwelling of frame and masonry exterior construction with 1,333 square feet of living area. The dwelling is 42 years old. Features of the home include a partial basement, a fireplace and a 2-car garage.<sup>1</sup> The property has a 7,200 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on six comparables

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<sup>1</sup> The Board finds the subject's partial basement has finished area according to Section III of the appellant's appeal petition and the board of review's grid analysis. However, the parties' differ whether the subject dwelling has central air conditioning and neither party provided supplemental evidence to resolve this discrepancy.

located within the subject's assessment neighborhood and within 0.20 of a mile from the subject. The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,487 to 1,746 square feet of living area. The dwellings are from 45 to 49 years old. The dwellings each have a partial basement, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$20,384 to \$26,033 or from \$13.07 to \$15.74 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,000. The subject property has an improvement assessment of \$22,860 or \$17.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood and block as the subject. The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,249 to 1,414 square feet of living area. The dwellings are from 40 to 45 years old. The dwellings each have a partial basement with finished area, a fireplace and a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$21,860 to \$24,860 or from \$17.50 to \$17.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #3 which are less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2, #4, #5 and #6 as well as the board of review's comparables which overall are most similar to the subject in location, dwelling size, age and/or other features. These eight comparables have improvement assessments ranging from \$21,686 to \$24,860 or from \$14.52 to \$17.91 per square foot of living area. The subject's improvement assessment of \$22,860 or \$17.15 per square foot of living area falls within the range established by the best comparables in the record. In addition, the subject's improvement assessment falls below the board of review's comparables #2 and #3 overall improvement assessments of \$23,860 which are nearly identical in property characteristics to the subject property. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 16, 2026



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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